



GOVERNMENT OF THE DISTRICT OF COLUMBIA
OFFICE OF THE CHIEF FINANCIAL OFFICER
OFFICE OF TAX AND REVENUE

2002
D-20ES

Declaration of Estimated Franchise Tax for Corporations



INTRODUCING...



Electronic Taxpayer Service Center
www.taxpayerservicecenter.com

A new, secure and convenient way to
pay and view your taxes online.
Best of all, it's free!

A service of the
Government of the District of Columbia
Office of the Chief Financial Officer
Office of Tax and Revenue

eTSC is a free Internet site where businesses can file District of Columbia tax returns electronically, make payments online, and view up-to-date tax account data. The following tax types are included in the eTSC:

- Corporate Franchise
- Unincorporated Business Franchise
- Employer Withholding
- Sales and Use
- Personal Property

Future improvements will bring additional tax account accessibility and filing capabilities.

Office of Tax and Revenue ♦ 941 North Capitol Street, NE
Washington, DC 20002 ♦ (202) 727-4TAX
<http://cfo.washingtondc.gov>

How does the eTSC work?

Enter the eTSC site at www.taxpayerservicecenter.com, download a registration form and follow mailing instructions. Once the registration is received and processed, the registrant will be sent a user ID and password by secure e-mail allowing access to the eTSC. With the ID and password, the service center can be accessed immediately and is available 24 hours a day, seven days a week. This free service is also available via District government Web sites at <http://cfo.washingtondc.gov> or <http://dc.gov>

What taxes can be filed using eTSC?

Businesses can file the following returns online and account information can be viewed:

- Employer Withholding Tax Form Monthly Return (FR-900M)
- Sales and Use Tax Form Monthly Return (FR-800M)
- Declaration of Estimated Tax for Corporation Franchise Form (D-20ES)
- Declaration of Estimated Tax for Unincorporated Business Form (D-30ES)

The business receives immediate confirmation upon filing, as well as an electronic image of each return and form submitted that can be downloaded.

How can I make payments using eTSC?

Businesses have the following options for filing and paying their taxes:

- Electronic Funds Transfer / Automated Clearinghouse debit — available to all businesses that provide a bank routing number when they sign up.
- Credit Cards — an alternative and convenient method of payment. A convenience fee is charged by the credit card processing company.
- Mail — still available as an option to businesses even if they file electronically.

INSTRUCTIONS

IMPORTANT

- Do not include other payments with your declaration voucher.
- The tax rate is 9.975%.
- All items in each voucher should be completed.
- Enter whole dollar amounts – do not use cents. Round all amounts to the nearest dollar.

1. WHO MUST FILE — District of Columbia declaration of estimated franchise tax vouchers for corporations must be filed by every corporation that expects its D.C. franchise tax liability to exceed \$1,000 for the taxable year.

2. WHEN TO FILE DECLARATION VOUCHERS

A. **Calendar year taxpayers** — Your declaration vouchers must be filed on or before the following dates:

Voucher No. 1: April 15

Voucher No. 2: June 15

Voucher No. 3: September 15

Voucher No. 4: December 15

B. **Fiscal year taxpayers** — Your declaration vouchers must be filed on or before the following dates:

Voucher No. 1: The fifteenth day of the fourth month of your taxable year.

Voucher No. 2: The fifteenth day of the sixth month of your taxable year.

Voucher No. 3: The fifteenth day of the ninth month of your taxable year.

Voucher No. 4: The fifteenth day of the twelfth month of your taxable year.

If any due date falls on a Saturday, Sunday, or a legal holiday, the voucher is due on the next business day.

If you have any D.C. tax credit to carry forward from the previous year, file Voucher No. 1 by the due date even if no payment is due.

3. PAYMENT OF ESTIMATED TAX — Your estimated franchise tax may be paid in full with Voucher No. 1 or in four installment payments. Installment payments are due with the vouchers on the dates indicated previously in item 2.

The declaration of estimated franchise tax vouchers for corporations are designed to enable you to apply any D.C. Tax credit from the previous year either entirely to the first installment payment or partially to each of the four installment payments. If you apply the entire credit to the first installment payment, enter the amount of the credit on Line 4, Voucher No. 1. If the credit is to be applied partially to each of the four installment payments, enter on Line 4 of each voucher the portion of the credit to be applied to the period for which you are filing.

Make your check or money order payable to the *D.C. Treasurer* and mail it with your declaration voucher to the Government of the District of Columbia, Corporation Estimated Tax, P.O. Box 96019, Washington, D.C. 20090-6019. Please write on your payment “D-20ES”, the voucher number, your Federal Employer Identification Number and the tax year.

4. INCREASES IN ESTIMATED FRANCHISE TAX — If initially you are not required to file a declaration but later in the taxable year your estimated franchise tax liability increases to an amount greater than \$1,000, the dates for filing are:

A. Calendar year taxpayers:

June 15, September 15, and December 15, if the increase occurs between April 1 and May 31 of the taxable year.

September 15 and December 15, if the increase occurs between June 1 and August 31 of the taxable year.

December 15, if the increase occurs between September 1 and November 30 of the taxable year.

B. Fiscal year taxpayers:

The fifteenth day of the sixth, ninth and twelfth months of your tax year if the increase

occurs after the last day of the third month of your tax year and before the first day of the sixth month of your tax year.

The fifteenth day of the ninth and twelfth months of your tax year if the increase occurs after the last day of the fifth month of your tax year and before the first day of the ninth month of your tax year.

The fifteenth day of the twelfth month of your tax year if the increase occurs after the last day of the eighth month of your tax year and before the first day of the twelfth month of your tax year.

5. Amended Declaration — If your estimated franchise tax liability substantially increases or decreases after you have filed a declaration voucher, you should amend subsequent vouchers to reflect this by adjusting your installment payments. File the amended vouchers on or before the scheduled filing dates.

6. UNDERPAYMENT OF ESTIMATED TAX — A charge of .0355921 percent per day (13% annually) is imposed on underpayments of estimated franchise tax installment payments. The charge will be computed from the due date of the installment payment to the date when full payment is received, or to the due date of the tax return, whichever is earlier.

This charge is in addition to the penalty imposed for false statements under D.C. Code §22-2514 if any statement made on the voucher is not true, accurate and complete to the best of the declarant's information, knowledge and belief.

7. CHARGE FOR EACH DISHONORED CHECK — There is a charge of \$50 for each dishonored check issued to the District of Columbia.



GOVERNMENT OF THE DISTRICT OF COLUMBIA
OFFICE OF THE CHIEF FINANCIAL OFFICER
OFFICE OF TAX AND REVENUE

Please Check One:
 Unincorporated Business
 Corporation

CHANGE OF ADDRESS

If you have moved, please complete this form and mail it to the Government of the District of Columbia, Office of Tax and Revenue, P.O. Box 470, Washington, DC 20044-0470.

FEDERAL EMPLOYER I.D. NUMBER		BUSINESS NAME AND NEW ADDRESS
DATE MOVED: / /		
PREVIOUS BUSINESS ADDRESS	PREVIOUS MAILING ADDRESS	NEW MAILING ADDRESS
PERSON TO CONTACT AND PHONE NUMBER		

All other changes require direct communication with our Customer Service Administration (202) 727-4TAX (4829).

TAXPAYER NAME : _____

FEDERAL EMPLOYER ID NUMBER : _____



020200620000

**PLEASE
SIGN
HERE**

Under penalties of law, I declare that this declaration, to the best of my knowledge, is correct.
Declaration of paid preparer is based on all information available to the preparer.

OFFICER S SIGNATURE

TITLE

DATE

TELEPHONE NUMBER

			-				-					
--	--	--	---	--	--	--	---	--	--	--	--	--

**PAID
PREPARER
ONLY**

PREPARER S SIGNATURE (If other than taxpayer)

DATE

PREPARER S SSN OR PTIN

--	--	--	--	--	--	--	--	--	--	--	--

FIRM NAME

PREPARER S FEDERAL EMPLOYER ID NUMBER

--	--	--	--	--	--	--	--	--	--	--	--	--	--

FIRM ADDRESS

Mail voucher and payment to: Government of the District of Columbia, Corporation Estimated Tax, P.O. Box 96019, Washington, D.C. 20090-6019.
Make check or money order payable to the D.C. Treasurer. Include your Federal Employer ID Number, D-20ES and tax year on your payment.

NAME OF BUSINESS _____

KEEP FOR YOUR RECORDS
Estimated Tax Payments

FEDERAL EMPLOYER IDENTIFICATION NUMBER _____

1. Total estimated tax for this year			\$
2. Credit to be carried forward from last year's return			\$
3. TOTAL ESTIMATED TAX DUE. Line 1 minus Line 2			\$
PAYMENTS. Divide Line 3 by the number of installments due this tax year.	DATE	CHECK NO.	AMOUNT PAID
First installment			\$
Second installment			\$
Third installment			\$
Fourth installment			\$
TOTAL AMOUNT PAID			\$



GOVERNMENT OF THE DISTRICT OF COLUMBIA
CORPORATION ESTIMATED TAX
PO BOX 96019
WASHINGTON DC 20090-6019



GOVERNMENT OF THE DISTRICT OF COLUMBIA
CORPORATION ESTIMATED TAX
PO BOX 96019
WASHINGTON DC 20090-6019



GOVERNMENT OF THE DISTRICT OF COLUMBIA
CORPORATION ESTIMATED TAX
PO BOX 96019
WASHINGTON DC 20090-6019



GOVERNMENT OF THE DISTRICT OF COLUMBIA
CORPORATION ESTIMATED TAX
PO BOX 96019
WASHINGTON DC 20090-6019



GOVERNMENT OF THE DISTRICT OF COLUMBIA
CORPORATION ESTIMATED TAX
PO BOX 96019
WASHINGTON DC 20090-6019



GOVERNMENT OF THE DISTRICT OF COLUMBIA
CORPORATION ESTIMATED TAX
PO BOX 96019
WASHINGTON DC 20090-6019